ESTIMATES

SUPPLEMENTARY NO. 3

1987/88

Yukon

Finance

March, 1989

Yukon
Government
1987-88 Estimates
Supplementary No. 3

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ESTIMATES

SUPPLEMENTARY NO. 3

1987-88

Prepared By:

The Budget Bureau
Department of Finance
Under the Direction of
Management Board

1st Session of the 27th Legislature
Yukon Legislative Assembly
March, 1989
Whitehorse, Yukon

Yukon

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FINANCIAL SUMMARY ($000's)	Voted To Date	Supplementary No. 3	Under-expenditure and Other	Revised Estimates
OPERATION AND MAINTENANCE:				
Gross Expenditures	185,596	3,706	(2,098)	187,204
Less: Recoveries	26,701	0	1,441	28,142
NET O & M EXPENDITURES	158,895	3,706	(3,539)	159,062
CAPITAL:				
Gross Expenditures	143,079	191	(23,169)	120,101
Less: Recoveries	26,623	0	(14,664)	11,959
NET CAPITAL EXPENDITURES	116,456	191	(8,505)	108,142
LOAN INTEREST:				
Gross Expenditures	1,067	25	0	1,092
Less: Recoveries	1,000	0	69	1,069
NET LOAN INTEREST	67	25	(69)	23
FINANCIAL POSTION SUMMARY:				
Territorial Revenue	50,633	0	460	51,093
Established Programs Financing	9,960	0	307	10,267
Transfer Payment from Canada	173,431	0	43	173,474
Total Revenues	234,024	0	810	234,834
Less:				
Gross Expenditures	329,742	3,922	(25,267)	308,397
Less: Recoveries	54,324	0	(13,154)	41,170
Net Expenditure	275,418	3,922	(12,113)	267,227
Surplus (Deficit) For the Year	(41,394)	(3,922)	12,923	(32,393)
Accumulated Surplus, March 31, 1987	77,589	0	0	77,589
Accumulated Surplus, March 31, 1988	36,195	(3,922)	12,923	45,196

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EXPENDITURE SUMMARY ($000's)		Under Expenditure	Supplementary No. 3 *
OPERATION AND MAINTENANCE EXPENDITURES BY VOTE			
01 Yukon Legislative Assembly		111	0
02 Executive Council Office		151	0
09 Community and Transportation Services		0	328
07 Economic Development: Mines & Small Business		21	0
03 Education		484	0
12 Finance		51	0
16 Government Services		581	0
15 Health and Human Resources		0	1,321
08 Justice		273	0
10 Public Service Commission		0	872
14 Renewable Resources		171	0
13 Tourism		242	0
11 Women's Directorate		13	0
18 Yukon Housing Corporation		0	1,185
Total Operation and Maintenance		2,098	3,706
CAPITAL EXPENDITURES BY VOTE			
02 Executive Council Office		4	0
09 Community and Transportation Services	*	13,516	0
07 Economic Development: Mines & Small Business	*	5,143	0
03 Education		3,253	0
16 Government Services		0	191
15 Health and Human Resources		597	0
08 Justice		22	0
14 Renewable Resources		96	0
13 Tourism		133	0
18 Yukon Housing Corporation		269	0
19 Yukon Liquor Corporation		136	0
22 Yukon Development Corporation		0	0
TOTAL CAPITAL	*	23,169	191
20 Loan Amortization		0	24
TOTAL NET UNDEREXPENDITURE	*		21,346

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EXPENDITURE SUMMARY ($000'S)

NOTES TO EXPENDITURE SUMMARY

Please note that loans made to Municipalities were less than originally budgeted with the result that the Loan Capital Vote was underspent $6.956 million.

* The total net underexpenditure of $21,346,000 is as reported in the 1987/88 Public Accounts. Due to the method of reporting Land Development in the Department of Community and Transportation Services and Loans in the Department of Economic Development: Mines and Small Business the true under-expenditure is somewhat less that the $21.3 million figure.

Land Development totaled $4,337,074 in Community and Transportation Services. The department's expenditures in the Public Accounts have been reduced by this amount for the transfer of these expenditures to inventory. Loan Expenditures in Economic Development totaled $1,893,824. The department's expenditures in the Public Accounts have been reduced by this amount for the transfer of these expenditures to receivables.

If these sums were not deducted from the departments' expenditures the net underexpenditures reported above would be as follows:

Capital Expenditures by Vote ($000's)	Under-Expenditures
- Community and Transportation Services	9,179
- Economic Development: Mines & Small Business	3,249
TOTAL CAPITAL	16,938
TOTAL NET UNDEREXPENDITURE	15,115

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COMMUNITY AND TRANSPORTATION SERVICES

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VOTE 09

DEPARTMENT OF COMMUNITY AND TRANSPORATION SERVICES

MINISTER

Hon. P. McDonald

A/DEPUTY MINISTER

R. Graham

DEPARTMENTAL OBJECTIVES

- To promote local self-government and to provide support to municipalities to offer the services and facilities which reflect their needs and to provide municipal services in unorganized communities.
- To provide for the planning, development and management of Yukon land and its use and to make land available to meet the needs of the Yukon.
- To plan, develop, maintain and regulate a transportation infrastructure and related services to support the social and economic development of the Yukon.
- To support the development of arts, sports and community recreation throughout the Yukon.
- To foster the development and provision of communication services to enhance the cultural, economic and leisure opportunities of Yukoners.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance	328

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COMMUNITY AND TRANSPORTATION SERVICES

DETAILS ($000)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	43,796	328	44,124

. The largest single item contributing to the variance was an increase in highway maintenance costs of approximately $370 thousand. This was mainly attributable to the Curragh Resources ore-haul. There were several other smaller variances, resulting in a net o & m overexpenditure of $328 thousand for the department for the year. O & M recoveries were also higher than budgeted and, as a consequence, the department's net o & m expenditure (gross o & m expenditures less o & m recoveries) was only $15 thousand higher than budgeted. Capital expenditures for the department were under budget by approximately $9 million.

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GOVERNMENT SERVICES

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VOTE 16

DEPARTMENT OF GOVERNMENT SERVICES

MINISTER

Hon. R. Kimmerly

DEPUTY MINISTER

F. Fingland

DEPARTMENTAL OBJECTIVES

. To provide goods and services to all the Yukon Government's departments and agencies so that the physical resources of the government are acquired, allocated and utilized in an efficient and optimum manner.
. To co-ordinate and facilitate the Yukon Government's relationship with the private sector.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Capital	191

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GOVERNMENT SERVICES

DETAILS ($000)	VOTED TO DATE	SUPPLEMENTARY NO. 3	REVISED VOTE
CAPITAL EXPENDITURES	8,258	191	8,449

. The variance is the result of equipment purchases in the Systems and Computing branch and the buy-out of leases for Queen's Printer equipment. Unfavourable variances in these areas were largely offset by favourable variances in systems development and the maintenance of public buildings. O & M expenditures for the department were under budget by some $581 thousand.

HEALTH AND HUMAN RESOURCES

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VOTE 15

DEPARTMENT OF HEALTH AND HUMAN RESOURCES

MINISTER

Hon. M. Joe

DEPUTY MINISTER

J. Davie

DEPARTMENTAL OBJECTIVES

. To reduce lack of opportunity due to health or social condition and enhance the potential and well-being of all Yukoners while recognizing and respecting age, gender, culture, abilities, and community differences.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance	1,321

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HEALTH AND HUMAN RESOURCES

DETAILS ($000)	VOTED TO DATE	SUPPLEMENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	38,393	1,321	39,714

- Variance is due to the Health Services program where an increase in the number of beneficiaries, mental health in-patients and out-of-territory admissions all contributed to the overexpenditure. Delayed billings for B. C. in-patient hospital services and first-time accruals for B. C. and Alberta hospital services were also a factor in the variance.
- These overexpenditures were partially offset by underexpenditures in other programs and accounting accrual adjustments. O & M recoveries were also higher than anticipated and the department's capital expenditures were $597 thousand less than budget.

PUBLIC SERVICE COMMISSION

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VOTE 10

PUBLIC SERVICE COMMISSION

MINISTER

Hon. T. Penikett

DEPUTY MINISTER

J. Besier

DEPARTMENTAL OBJECTIVES

. To provide information, systems and services to Management Board and line departments so that the human resources of the public service may be managed equitably and efficiently in accordance with applicable legislation.

FINANCIAL SUMMARY ($000'S)	SUPPLEMENTARY NO. 3
Operation and Maintenance	872

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PUBLIC SERVICE COMMISSION

DETAILS ($000)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	5,602	872	6,474

- The variance is due to the actual calculation of the non-cash employee leave accrual liability being larger than originally anticipated. This liability is to provide for the cost of paying-out employees for earned leave and termination benefits. It is subject to a number of variables including average length of service, turnover and pay scales.
- The overexpenditure for leave accruals ($970 thousand) was somewhat offset by underexpenditures in other programs within the department.

YUKON HOUSING CORPORATION

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YUKON HOUSING CORPORATION

MINISTER

Hon. P. McDoanld

CHAIRPERSON	PRESIDENT
A. Stephenson	M. Albert

CORPORATE OBJECTIVES

- To ensure the provision and availability of suitable and affordable accommodation to Yukon households in need, senior citizens, the disabled and special needs groups.
- To ensure the provision and availability of suitable accommodation to Government of Yukon staff living outside of Whitehorse, and to administer the Government's Employee Housing Buyback Program.
- To foster and promote programs that will assist the housing industry to supply adequate housing within the Yukon.
- To create and promote an environment of community participation in the design, development and delivery of housing programs.

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Operation and Maintenance	1,185

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YUKON HOUSING CORPORATION

DETAILS ($000)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES	1,305	1,185	2,490 *

The variance is due to higher than anticipated program costs and the reclassification of cost-shared recoveries from o & m to capital. These overexpenditures were offset to some extent by a favourable variance in the Corporation's capital vote.

* The information presented for the Yukon Housing Corporation is based on the Corporation's audited financial statements. This information was not available when the Yukon Government's audited Public Accounts were printed and, therefore, the Corporation's figures differ from the Public Accounts.

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LOAN CAPITAL
AND
LOAN AMORTIZATION

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VOTE 20

LOAN CAPITAL AND LOAN AMORTIZATION

FINANCIAL SUMMARY ($000'S)	SUPPLE-MENTARY NO. 3
Loan Amortization	24

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LOAN CAPITAL AND LOAN AMORTIZATION

DETAILS ($000)	VOTED TO DATE	SUPPLE-MENTARY NO. 3	REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
Loan Interest	1,067	25	1,092
Loan Principal	781	(1)	780
Loan Amortization	1,848	24	1,872

Interest paid on loans was underbudgeted by $25,000. This was offset by interest received on third party loans being $69,000 higher than the budget amount.